

CITY OF HAMILTON
TAX OPERATING BUDGET VARIANCE REPORT AS AT DECEMBER 31 2020
(\$ 000's)

	2020 Approved Budget	2020 Actuals December	2020 Actuals vs Approved Budget		2020 Safe Restart Funding	Revised Variance With Safe Restart Funding		
			\$	%		\$	%	
PLANNING & ECONOMIC DEVELOPMENT								
General Manager	963	852	111	11.5%	0	111	11.5%	Favourable variance in gapping savings due to temporary vacancies.
Transportation Planning and Parking	1,753	4,952	(3,199)	(182.5)%	(3,376)	178	10.1%	Unfavourable variance due to foregone revenues of \$4.4 M mainly related to COVID. In addition to a \$100 K pressure due to new parking lot lease expenses. Offset slightly by favourable variance due to savings in various contractual costs of \$878 K mainly related to COVID, gapping of \$266 K and savings in training/conferences and associated costs. Unfavourable variance offset by Safe Restart Funding of \$3.4 M for foregone parking revenue due to COVID restrictions and EOC decision to suspend paid parking for several months.
Building	1,057	1,074	(17)	(1.6)%	(18)	1	0.0%	Favourable variance of \$74 K in net gapping and \$173 K budget that was not transferred to reserve due to divisional deficit. Offset by unfavourable variance in zoning and property reports revenues of \$235 K. Unfavourable variance offset by \$18 K in Safe Restart Funding for additional cleaning and operating supplies due to COVID-19.
Economic Development	5,382	5,298	84	1.6%	(5)	89	1.7%	Favourable variance of \$153 K in net gapping, savings of \$142 K in various contractual costs, \$95 K in Training/Conferences and associated costs and \$47 K in Materials and Supplies. Offset by unfavourable variance of \$370 K in real estate fees. Safe Restart Funding for additional cleaning and operating supplies due to COVID-19 was applied to the division.
Growth Management	324	320	4	1.2%	(85)	89	27.5%	Favourable variance of \$695 K in net gapping, cost allocations of \$100 K and material and supplies of \$73 K. Unfavourable variance due to decline in grading revenues of \$636 K and additional transfer to reserves of \$260 K for HIA revenues based on 2019 rent. \$85 K in Safe Restart Funding was applied to assist with foregone rent revenue at the Hamilton International Airport (lower airport traffic due to COVID restrictions).
Licensing & By-Law Services	6,728	7,068	(340)	(5.1)%	(990)	650	9.7%	Unfavourable variance due to reduction in revenues of \$677 K mainly related to COVID. Favourable variance of \$144 K due to gapping, \$114 K in various materials and supplies, \$56 K in training/conferences and associated costs and \$55 K in vehicle costs. Safe Restart Funding go \$990 K was applied due to Foregone COVID-19 revenue: Animal Tags, Merchandise Sales, Shelter Pound Fees, Surrender Fees; increased veterinary costs as a result of COVID; increased computer hardware for staff to work from home.
Planning	3,719	3,200	519	14.0%	(9)	528	14.2%	Favourable variance of \$156 K in net gapping, \$109 K savings in training/conferences and associated costs, \$103 K in Materials and Supplies and \$93 K in consulting costs. Safe Restart Funding for additional cleaning and operating supplies due to COVID-19 was applied to the division.
Tourism & Culture	9,217	7,655	1,562	16.9%	0	1,562	16.9%	Favourable variance due to savings in net gapping of \$540 K, contractual costs of \$385 K due to closures and cancellation of events, federal grant to offset COVID impact of \$259 K, building and ground costs of \$239K, materials and supplies \$183K and training/conference and associated costs of \$92 K. Unfavourable variance due to lost revenues of \$252 K.
TOTAL PLANNING & ECONOMIC DEVELOPMENT	29,143	30,420	(1,277)	(4.4)%	(4,484)	3,207	11.0%	
HEALTHY AND SAFE COMMUNITIES								
HSC Administration	2,941	2,955	(14)	(0.5)%	(27)	13	0.4%	Favourable variance due to unspent budgeted costs resulting from COVID impact of working from home offset by additional staffing costs such as sick pay and maternity leave top up. COVID costs of \$27K (OT pay, cleaning, and supplies) offset by funding from the Municipal Safe Restart Fund.
Children's Services and Neighbourhood Dev.	10,964	7,657	3,307	30.2%	(32)	3,338	30.4%	Favourable variance due mostly to \$3 M surplus realized as a consequence of provincial funding received to cover COVID related expenses. Additional favourable variance due of \$264 K in savings from various operating cost savings including \$100 K in gapping offset by (\$58 K) in unbudgeted utility costs.
Ontario Works	11,917	10,283	1,634	13.7%	0	1,634	13.7%	Favourable variance due to \$1.1 M, 100% Funding received in excess of budget to provide relief for COVID costs. Further savings of \$662 K in net gapping due to hiring delays as a result of COVID and the transition of Employment services, \$777 K savings in Client Benefits due to the Employment transition and COVID closures. Also \$434 K in Discretionary and Low Income costs due to lack of referrals as a consequence of COVID. This favourable variance is offset by projects completed to improve client service in the new environment including (\$463 K) Digitization costs, (\$482 K) Renovation and relocation costs to minimize office footprint from four buildings to two and (\$430K) COVID costs to support virtual delivery of services.
Housing Services	44,266	42,804	1,462	3.3%	0	1,462	3.3%	Favourable variance due to \$1.1 M in savings resulting from the Annual Information Return adjustments and \$185 K in-year Mortgage and Prop Tax Adjustments, \$2.5 M favourability in Rent supplements and Housing Stability benefits that are underspent due to CERB payments, \$100 K transportation savings offset by (\$2.5 M) COVID costs.
Long Term Care	10,916	10,710	206	1.9%	0	206	1.9%	Favourable variance due to Nursing management vacancies and pay differentials; unbudgeted/additional provincial subsidies to fund COVID related costs (Pay Equity, Direct Care Funding, Minor Capital Funding); cost savings due to the COVID response requirement to close the Adult Day Program from March to December and Meals-on-Wheels from May to August.

- () Denotes unfavourable variance.

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Recreation	33,953	30,212	3,741	11.0%	(630)	4,371	12.9%	Favourable variance due to \$1.1 M due to Scheduled Closure for renovations at Valley Park Rec, Riverdale Rec and Parkdale Outdoor Pool. An additional \$2.6 M in Operating Cost savings attributed to closures of programs due to COVID, \$1.1 M savings in employee costs savings due to their redeployment to other programs supporting COVID response, additional \$6.1 M of Employee Related Cost due to program closures. Favourable variance of \$530 K in Golf Course fees and \$600 K in Facility cost savings due to COVID requirements and community response to COVID. Offset by (\$181 K) in additional costs primarily for cleaning costs as a result of COVID absorbed by Recreation's overall surplus and (\$7.5 M) in Foregone Revenue. There was an unfavourable variance in the Quad Pad operations of (\$630 K) which has been funded from the Municipal Safe Restart fund.
Hamilton Fire Department	93,317	91,862	1,455	1.6%	0	1,455	1.6%	Favourable variance due to overall employee related costs, offset partially with essential operating costs.
Hamilton Paramedic Service	25,645	25,703	(58)	(0.2)%	0	(58)	(0.2)%	Unfavourable variance due to not using the transfer from reserve to fund the 2020 enhancement and employee related costs for historically overspent accounts including stat pay and vacation pay. Offset partially by savings in vehicle fuel and other various operating expenses.
Public Health Services	12,997	10,985	2,012	15.5%	0	2,012	15.5%	Favourable variance due to \$1.1 M received in additional ASP (Annual Service Plan) funding over budget (includes ASP programs, Raccoon Rabies and Public Health Inspector (PHI) Students), \$913 K in gross expenditures above ASP cap funded 100% due to COVID and \$307 K savings in levy due to gapping in Dental and Residential Care Facility, partially offset by unused (\$278 K) PHS Reserve.
TOTAL HEALTHY AND SAFE COMMUNITIES	246,916	233,172	13,744	5.6%	(688)	14,433	5.8%	
PUBLIC WORKS								
PW-General Administration	704	738	(34)	(4.8)%	(34)	1	0.1%	\$34 K in overtime relating to staff working specifically on COVID-19 activities, PPE, specialized cleaning and equipment due to COVID-19. Offset by Funding from Safe Restart Agreement.
Energy Fleet and Facilities	12,674	11,209	1,465	11.6%	(1,616)	3,081	24.3%	Favourable variances of: · \$1.6 M - Funding from Safe Restart Agreement · \$1.6 M - Savings due to closed City facilities due to COVID-19 · \$1.4 M - Avoided costs at the Tim Hortons Field (THF) facility was closed due to COVID-19 pandemic · \$151 K - Savings in discretionary spending freeze (advertising & promotion, training, travel, conferences, meeting expenses, employee recognition) Partially offset by unfavourable variances of: · (\$718 K) - COVID-19 pressures for increased labour, cleaning and PPE at facilities and overlapping lease payments due to delay in construction as a result of COVID-19 · (\$640 K) - Foregone revenue for Stadium
Engineering Services	0	(615)	615	100.0%	0	615	100.0%	Favourable surplus attributed to Road Cut Administrative Program fees and Permit Revenues along with other user fee revenues collected for various Corridor Management activities administered by this section.

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Environmental Services	82,426	78,741	3,685	4.5%	(912)	4,597	5.6%	<p>Favourable variances of:</p> <ul style="list-style-type: none"> \$912 K - Funding from Safe Restart Agreement \$1.6 M - Gapping primarily relating to seasonal staff and students not hired or delayed in hiring due to COVID-19 hiring freeze \$1.3 M - TS/CRC revenues, increase as a result of minimum vehicle fee rate increase and an increase in visits from residents cleaning house during COVID-19 shut down. Total visits up 14.7% over same time last year and tonnage has increased by 0.4% over same time last year \$1.1 M - Waste Collection Contract - annual escalation factor was budgeted at 0.63%; actual escalation factor is -4.9839% \$638 K - Savings in Hydro due to lower usage resulting from COVID-19 (lighting not provided for sports fields) \$850 K - Forestry & Horticulture operating costs not incurred due to COVID-19 shutdown period and restart \$780 K - Parks operating and contractual costs not incurred due to COVID-19 shutdown period and restart \$478 K - Savings in fuel resulting in actual rates lower expected \$291 K - Savings in training/travel/conferences due to discretionary spending freeze due to COVID-19 <p>Partially offset by unfavourable variances of:</p> <ul style="list-style-type: none"> (\$2.0 M) - Net unfavourable impact due to recycling program comprised of increased maintenance, glass market fees, and freight costs, COVID-19 forgone revenue due to merchant capacity revenues not realized and losses in recycling program revenues, partially offset by higher than expected RPRA Subsidy. (\$543 K) - Increased contractual costs due to TS/CRC Contract Dispute. Hiring of temporary contractor at higher rates than contractor. (\$456 K) - Increase costs in organics processing and CCF condition assessment and wood amendment. Additional costs outside of contract due to changes in Environmental Compliance Agreement with the Ministry of Environment, Conservation and Parks (\$230 K) - Forgone revenues for event bookings at the Gage Park Tropical House due to COVID-19 (\$225 K) - Incremental costs for operating deficit due to Wild Water Works closure (\$119 K) - PPE and other supplies for staff and COVID-19 specialized cleaning (\$120 K) - Customized signs for Parks & Cemeteries advising of COVID-19 changes and vehicle expenses for vehicles used for COVID-19 distancing measures.
Transit	77,932	85,030	(7,098)	(9.1)%	(12,178)	5,080	6.5%	<p>Unfavourable variances due to:</p> <ul style="list-style-type: none"> *((\$24.8 M) - Fare Revenue due to COVID-19 emergency affecting ridership, increased refunds and cancellation of UCTP fees *((\$1.4 M) - Enhanced cleaning of buses, special Aegis microbe shield application, and installation of operator bio-shields to allow for front door boarding due to COVID-19, and other operating costs <p>Offset by favourable variances, Safe Restart Funding and MTEC funding of:</p> <ul style="list-style-type: none"> *\$12.7 M - Safe Restart Agreement - Phase 1 funds recognized and \$464 K from the Municipal Transit Enhanced Cleaning (MTEC) funding program to balance the division budget in 2020 *\$1.75 M - Unredeemed ticket revenue now recognized as revenue due to paper fare media no longer being valid *\$1.3 M - (COVID-19) Favourable net gapping of \$7.53 M in Salaries/Wages offset by unfavourable Overtime (\$2.3 M), Sick Time (\$2.9 M), Unfavourable vacation payouts (\$382 K) and (\$615 K) in other payroll related costs such as salary reallocation, retroactive pay, stat holiday pay and maternity top up *\$10.0 M - DARTS Contract savings due to service at 10-15% until September, then increasing to approximately 25% through to December. *\$1.3 M - Related to Taxi Contract savings (\$873 K Taxi Scrip, \$425 K Transcab) *\$2.0 M - Fuel savings due to lower consumption and lower than budgeted prices *\$1.4 M - PRESTO and Ticket Distribution commission savings due to COVID-19 emergency and elimination of paper media in November *\$852 K - Savings in additional areas such as Advertising and Promotion, NGV Station Maintenance, Printing and Reproduction, Operating Equipment, Training and Conferences due to discretionary spending freeze *\$823 K - Net savings due to the delay to Year 5 of the 10 Year Local Transit Strategy as a result of COVID-19

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Transportation Operations & Maintenance	82,645	75,106	7,539	9.1%	(275)	7,814	9.5%	Favourable variances of: · \$275 K - Funding from Safe Restart Agreement · Divisional net gapping savings of \$3.4 M due to seasonal staff/student not hired or delayed as a result of the COVID-19 hiring freeze, staff vacancies attributed to restructuring and normal staff turnover (retirements, job transfers, seasonal hiring, etc.): o Winter Season Roads Maintenance Program net gapping of \$789 K o Summer Season Roads Maintenance Program net gapping of \$1.58 M o Transportation Operations net gapping of \$1.1 M · \$4.7 M - Surplus in the Winter Season Roads Maintenance Program. The number and severity of winter events was down from 2019, resulting in savings in material usage of \$1.6 M, contractor activation costs of \$1.3 M, Winter vehicle costs \$1.2 M (mainly fuel \$54 5K and fleet savings \$300 K), and employee related of \$789 K. Partially offset by unfavourable variances of: · (\$275 K) - Unfavourable variances due to unanticipated COVID-19 costs related to the shutdown that includes employee overtime to manage the pandemic, vehicle expenses due to increased vehicles on the road to adhere to social distancing guidelines, cleaning to ensure a safe work environment, protective clothing and other operating supply costs
TOTAL PUBLIC WORKS	256,381	250,209	6,172	2.4%	(15,015)	21,187	8.3%	
LEGISLATIVE								
Legislative General	(367)	(276)	(91)	(24.7)%	(49)	(42)	(11.4)%	Savings in conferences, meeting expenses and contingency budgets, offset by COVID expenses and corporate gapping targets. Safe Restart Funding of \$49 K applied for increased costs for implementing remote meetings (\$30 K); advertising (\$8 K) and additional furniture (\$5 K)
Mayors Office	1,164	1,034	130	11.2%	0	130	11.2%	Unspent Consulting, Contractual, Special events and conferences due to COVID-related cancellations and restrictions.
Volunteer Committee	127	78	49	38.9%	0	49	38.9%	Unspent Committee budgets due to COVID-related restrictions.
Ward Budgets	4,171	3,826	345	8.3%	0	345	8.3%	Unspent Ward budgets due to office closure and other COVID related cancellations.
TOTAL LEGISLATIVE	5,095	4,662	433	8.5%	(49)	482	9.5%	
CITY MANAGER								
Office of the City Auditor	1,139	960	179	15.7%	0	179	15.7%	Favourable net gapping of \$216 K offset by additional costs of (\$49 K) for technical audits.
CMO - Admin	430	592	(162)	(37.6)%	(249)	88	20.4%	Unfavourable variance due to net gapping of \$51 K, additional consulting costs of \$46 K for Hate Prevention/Mitigation and COVID related expenditures for entire CMO of \$250 K. Safe Restart Funding mainly for overtime costs for communications staff due to COVID-19 was applied against the unfavourable variance.
Comms And Govt Relations	2,606	2,571	35	1.4%	0	35	1.4%	Unfavourable net gapping of \$159 K offset by \$175 K saving for Intergovernmental & special events.
Digital Innovations And S/Partnerships	402	754	(352)	(87.5)%	0	(352)	(87.5)%	Unfavourable net gapping of \$87 K, revenue shortfall of \$260 K & \$50 K related to HARRC.
Human Resources	7,708	6,786	922	12.0%	0	922	12.0%	Favourable net gapping of \$214 K, \$320 K in Training costs, \$160 K in Legal costs, \$90 K in contractual costs and \$81 K in reserve recoveries.
TOTAL CITY MANAGER	12,285	11,662	623	5.1%	(249)	872	7.1%	
CORPORATE SERVICES								
City Clerk's Office	2,732	2,865	(133)	(4.9)%	(87)	(46)	(1.7)%	Unfavourable variance due to net gapping of (\$47K) and reduction in print recoveries of (\$60K). \$87 K in Safe Restart Funding was applied to the division to help reduce expenditures associated with cleaning, PPE, and audio/visual costs for online Council meetings.
Customer Service, POA and Fin'l Integration	5,518	5,503	15	0.3%	(119)	134	2.4%	Favourable variance due to net gapping of \$197K partially offset by additional call consolidation internal debt repayment of (\$191K) and COVID expenditures of (\$118K). \$119 K in Safe Restart Funding was applied to the division to assist in offsetting costs related to cleaning, PPE, plexiglass, additional laptop computers & retrofitting courtrooms.
Financial Serv, Taxation and Corp Controller	4,148	3,117	1,031	24.9%	(7)	1,038	25.0%	Favourable variance due to net gapping of \$619 K, bank fees and HST recovery work of \$124 K, arrears processing fees of \$114 K and tax certificates of \$99 K. Unfavourable variance in tax registration fees of (\$237 K).
Legal Services and Risk Management	3,408	3,399	9	0.3%	(1)	10	0.3%	Favourable variance due to entries completed after year end close.
Corporate Services - Administration	324	271	53	16.2%	(1)	53	16.5%	Favourable variance due to contractual/consulting savings of \$31 K and HRPI revenues received of \$14 K.
Financial Planning, Admin & Policy	4,905	4,677	228	4.7%	(15)	244	5.0%	Favourable variance due to gapping savings of \$251K. Mainly offset by reduction in interest earned of (\$88K) due to decrease in deferral agreements.

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Information Technology	13,628	13,154	474	3.5%	(206)	680	5.0%	
TOTAL CORPORATE SERVICES	34,663	32,986	1,677	4.8%	(436)	2,113	6.1%	
CORPORATE FINANCIALS								
Corporate Pensions, Benefits & Contingency	15,943	15,114	829	5.2%	(1,860)	2,689	16.9%	Mainly due to WSIB Benefit costs exceeding budgeted recoveries.
Corporate Initiatives	5,151	6,129	(978)	(19.0)%	0	(978)	(19.0)%	Mainly due to 2016 and 2017 deloitte recovery (GST/HST Adjustments) and Exchange rate dollars
TOTAL CORPORATE FINANCIALS	21,094	21,243	(149)	(0.7)%	(1,860)	1,711	8.1%	
HAMILTON ENTERTAINMENT FACILITIES								
Operating	4,097	5,790	(1,693)	(41.3)%	(790)	(903)	(22.0)%	Deficit is a result of decreased revenues due to COVID-19.
TOTAL HAMILTON ENTERTAINMENT FACILITIES	4,097	5,790	(1,693)	(41.3)%	(790)	(903)	(22.0)%	
TOTAL CITY EXPENDITURES	609,674	590,143	19,531	3.2%	(23,572)	43,103	7.1%	
CAPITAL FINANCING								
Debt-Healthy & Safe Communities	2,339	1,973	366	15.7%	0	366	15.7%	
Debt-Infrastructure Renewal Levy	13,429	13,429	0	0.0%	0	0	0.0%	
Debt-Corporate Financials	81,913	84,212	(2,299)	(2.8)%	0	(2,299)	(2.8)%	
Debt-Planning & Economic Development	194	26	168	86.3%	0	168	86.3%	
Debt-Public Works	38,695	31,414	7,281	18.8%	0	7,281	18.8%	
TOTAL CAPITAL FINANCING	136,570	131,053	5,517	4.0%	0	5,517	4.0%	Capital financing had an overall positive variance of \$5.5 M as a result of timing differences in cash flow assumptions in the Capital Budget. As approved in the 2021 Tax Supported Capital Budget (Report FCS20101), \$5.1 M from the 2020 Capital Financing surplus was transferred to the Unallocated Capital Levy Reserve, prior to year-end, to fund initiatives in the 2020 Capital Budget. Without this transfer, the overall Capital Financing surplus would be \$10.6 M.
BOARDS & AGENCIES								
Police Services								
Operating	170,817	168,689	2,128	1.2%	(562)	2,690	1.6%	HPS will provide explanation to the Board at a later date.
Capital Financing	662	662	(0)	(0.1)%	0	(0)	(0.1)%	
Total Police Services	171,479	169,351	2,128	1.2%	(562)	2,690	1.6%	
Other Boards & Agencies								
Library	31,572	28,238	3,334	10.6%	0	3,334	10.6%	Favourable variance as a result of staffing vacancies going unfilled (gapping), pages being put on declared emergency leave, and less spending on physical collections due to COVID-19 shutdown and service restrictions.
Conservation Authorities	8,196	8,196	(0)	(0.0)%	0	(0)	(0.0)%	
Hamilton Beach Rescue Unit	134	133	1	0.5%	0	1	0.5%	
Royal Botanical Gardens	635	635	0	0.0%	0	0	0.0%	
MPAC	6,843	6,845	(2)	(0.0)%	0	(2)	(0.0)%	
Farmers Market	113	218	(105)	(92.7)%	(145)	40	35.3%	Savings in advertising and programming costs of \$41 K, parking rent of \$8 K and gapping of \$33 K. Offset by revenue shortfall of \$45 K and COVID-related expenses (\$145 K).
Total Other Boards & Agencies	47,493	44,265	3,228	6.8%	(145)	3,373	7.1%	
Capital Financing - Other Boards & Agencies	191	191	0	0.0%	0	0	0.0%	
City Enrichment Fund	6,088	6,088	(0)	(0.0)%	0	(0)	(0.0)%	

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TOTAL BOARDS & AGENCIES	225,251	219,896	5,355	2.4%	(707)	6,062	2.7%	
TOTAL EXPENDITURES	971,495	941,092	30,403	3.1%	(24,278)	54,681	5.6%	
NON PROGRAM REVENUES								
Provincial Funding	(292)	0	(292)	(100.0)%	0	(292)	(100.0)%	Unbudgeted Provincial Funding for Community Investment Fund
Payment In Lieu	(16,026)	(17,321)	1,295	8.1%	0	1,295	8.1%	Higher Payments in Lieu
Penalties and Interest	(11,000)	(11,318)	318	2.9%	0	318	2.9%	Higher Interest and Penalties Received
Right of Way	(3,228)	(3,227)	(1)	(0.0)%	0	(1)	(0.0)%	
Senior Tax Credit	567	536	31	5.4%	0	31	5.4%	
Supplementary Taxes	(9,925)	(13,037)	3,112	31.4%	0	3,112	31.4%	Supplementary taxes exceeded budget
Tax Remissions and Write Offs	9,600	10,660	(1,060)	(11.0)%	0	(1,060)	(11.0)%	Based on appeals processed
Hydro Dividend and Other Interest	(5,300)	(4,211)	(1,089)	(20.6)%	(1,089)	0	0.0%	Dividends from Hamilton Utilities Corporation and Alectra were lower than anticipated as a result of COVID-19. Safe Restart Funding was applied to reduce the variance.
Investment Income	(4,100)	(4,100)	0	0.0%	0	0	0.0%	Reductions in investment income reduced contributions to reserves
Slot Revenues	(5,200)	(1,019)	(4,181)	(80.4)%	(4,181)	0	0.0%	The closure of casinos and racetrack slots by the Province of Ontario resulted in lost revenues. Safe Restart Funding was applied to reduce the variance.
POA Revenues	(2,432)	328	(2,760)	(113.5)%	0	(2,760)	(113.5)%	Revenue shortfall due to 2020 court closure.
Total Non Program Revenues	(47,336)	(42,708)	(4,628)	(9.8)%	(5,271)	643	1.4%	
TOTAL LEVY REQUIREMENT	924,159	898,384	25,775	2.8%	(29,549)	55,325	6.0%	